



## INTERNAL AUDIT DIVISION

# AUDIT REPORT

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The United Nations Peacebuilding  
Support Office in the Central African  
Republic (BONUCA)

Weaknesses in BONUCA's governance structure and lack of management oversight contributed to a weakened control environment and placed the mission's resources at risk of fraud, waste and mismanagement

24 December 2009  
Assignment No. AP2009/644/01

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United Nations  Nations Unies

INTEROFFICE MEMORANDUM

MEMORANDUM INTERIEUR

OFFICE OF INTERNAL OVERSIGHT SERVICES - BUREAU DES SERVICES DE CONTRÔLE INTERNE  
INTERNAL AUDIT DIVISION - DIVISION DE L'AUDIT INTERNE

TO: Mr. B. Lynn Pascoe, Under-Secretary-General  
A: Department of Political Affairs

DATE: 24 December 2009

Ms. Susana Malcorra, Under-Secretary-General  
Department of Field Support

Ms. Sahle-Work Zewde, Special Representative of the  
Secretary-General, BONUS

REFERENCE: IAD: 09-03264

FROM: Fatoumata Ndiaye, Acting Director  
TO: Internal Audit Division, OIOS



SUBJECT: **Assignment No. AP2009/644/01 – Audit of the United Nations Peacebuilding Support Office in the Central African Republic (BONUS)**

1. I am pleased to present the report on the above-mentioned audit.
2. Based on your comments, we are pleased to inform you that we will close recommendations 2, 9, 12, 16, 17 and 21 in the OIOS recommendations database as indicated in Annex 1. In order for us to close the remaining recommendations, we request that you provide us with the additional information as discussed in the text of the report and also summarized in Annex 1.
3. The Department of Field Support and BONUS response indicated that they did not accept recommendations 15, 23 and 24. In OIOS' opinion however, these recommendations seek to address significant risk areas. We are therefore reiterating them and requesting that you reconsider your initial response based on the additional information provided in the report.
4. Please note that OIOS will report on the progress made to implement its recommendations, particularly those designated as high risk (i.e., recommendations 1, 3, 9, 11 and 17), in its annual report to the General Assembly and semi-annual report to the Secretary-General.

cc: Mr. Anthony Banbury, Assistant Secretary-General, DFS  
Ms. Karina Gerlach, Chief, OUSG, DPA  
Mr. Seth Adza, Chief, Audit Response Team, DFS  
Mr. Steven Siqueira, Senior Political Affairs Officer, DPA  
Mr. Moses Bamuwanye, Chief, Oversight Support Unit, DM  
Mr. Swatantra Goolsarran, Executive Secretary, UN Board of Auditors  
Ms. Susanna Frueh, Executive Secretary, Joint Inspection Unit Secretariat  
Mr. Byung-Kun Min, Programme Officer, OIOS  
Ms. Eleanor Burns, Chief, Peacekeeping Audit Service, OIOS

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## INTERNAL AUDIT DIVISION

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**Function**

*“The Office shall, in accordance with the relevant provisions of the Financial Regulations and Rules of the United Nations examine, review and appraise the use of financial resources of the United Nations in order to guarantee the implementation of programmes and legislative mandates, ascertain compliance of programme managers with the financial and administrative regulations and rules, as well as with the approved recommendations of external oversight bodies, undertake management audits, reviews and surveys to improve the structure of the Organization and its responsiveness to the requirements of programmes and legislative mandates, and monitor the effectiveness of the systems of internal control of the Organization” (General Assembly Resolution 48/218 B).*

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## EXECUTIVE SUMMARY

### Audit of the United Nations Peacebuilding Support Office in the Central African Republic (BONUCA)

OIOS conducted an audit of the United Nations Peacebuilding Support Office in the Central African Republic (BONUCA). The overall objective of the audit was to assess the adequacy and effectiveness of internal controls over BONUCA's activities. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

Weaknesses in BONUCA's governance structure and administrative operations, and a lack of management oversight and monitoring contributed to a weakened control environment and placed the mission's resources at risk of fraud, waste and mismanagement. No accountability mechanisms were in place, and there were complaints that management had overruled procedures established to strengthen controls and retaliated against staff that exposed potential fraud. There is a need to urgently address these issues due to the transition of BONUCA to an integrated mission with an expanded mandate effective January 2010. The main findings of the audit are as follows:

- There was a lack of professionalism and respect, and poor communication between management and staff. This had a negative effect on BONUCA's control environment;
- There were no standardized methodologies to facilitate capacity building activities, or induction/orientation training for new staff;
- The lack of a career development programme and national staff's unawareness of United Nations Regulations and Rules resulted in low morale, misunderstanding and tension between national and international staff in the mission;
- The controls over financial operations were deficient resulting in erroneous payroll payments, unreconciled bank statements, long-outstanding receivables and overpayments; and
- BONUCA exceeded the threshold of the delegated procurement authority to implement a construction project and made payments to the vendor although no contract or purchase order was issued.

OIOS made a number of recommendations to address the weaknesses identified during the audit and to contribute to improving internal controls.

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## I. INTRODUCTION

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the United Nations Peacebuilding Support Office in the Central African Republic (BONUCA). The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

2. In S/1999/1236 dated 10 December 1999, the Security Council approved the Secretary-General's proposal to establish BONUCA. The principal mission of BONUCA headed by the Special Representative of the Secretary-General (SRSG) is to support the Government's efforts to consolidate peace and national reconciliation, strengthen democratic institutions and facilitate the mobilization at the international level of political support and resources for national reconstruction and economic recovery in the country. In addition, the mission is tasked with promoting public awareness on human rights issues in the country and monitoring development in the field. In his 3 March 2009 letter addressed to the Security Council, the Secretary-General recommended that BONUCA be succeeded by the United Nations Integrated Peacebuilding Office in the Central African Republic (BINUCA) with a revised mandate and structure effective January 2010.

3. BONUCA is a special political mission (SPM) led by the Department of Political Affairs (DPA) and supported administratively and logistically by the Department of Field Support (DFS). BONUCA's authorized budget allotment for 2009 was \$8.8 million for the period from 1 January to 31 December 2009. The approved staffing table for BONUCA includes 96 personnel consisting of 13 professional staff, 8 field/security service staff, 61 national staff and 5 United Nations Volunteers.

4. Comments made by BONUCA, DPA, and DFS are shown in *italics*.

## II. AUDIT OBJECTIVES

5. The main objectives of the audit were to assess the adequacy and effectiveness of internal controls in the following areas:

- (a) Governance and programme management of BONUCA;
- (b) Administrative and logistics support; and
- (c) Compliance with the United Nations Regulations and Rules, policies and guidelines.

## III. AUDIT SCOPE AND METHODOLOGY

6. The audit covered BONUCA's operations in both substantive and administrative areas for the period from January 2008 to May 2009.

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7. The audit methodology included interviews and discussions with BONUCA staff from both the substantive and administrative sections, as well as Headquarters staff in DPA and DFS. OIOS reviewed BONUCA's reporting requirements to DPA, existing policies and procedures, records and supporting documentation. OIOS conducted a test of internal controls in procurement, finance and property management to determine whether controls are in place and performing as intended.

## IV. AUDIT FINDINGS AND RECOMMENDATIONS

### A. Governance and monitoring

#### Leadership needs to make improvement in BONUCA's working environment and enforce UN accountability mechanisms

8. Poor communication, favoritism, lack of trust and professionalism within BONUCA had an adverse impact on interpersonal relations, staff morale and hindered the effective accomplishment of BONUCA's mandate. OIOS received complaints that management arbitrarily overruled procedures established to strengthen controls and retaliated against staff who informed management of potential fraud. BONUCA staff lacked training on ethics and diversity and were not familiar with human resources policies and procedures. BONUCA suffered from isolation, as management oversight and guidance from Headquarters was not always adequate or expedient. In OIOS' opinion, a focal point to address human resources issues in BONUCA needs to be assigned in DPA. Furthermore, in order to mitigate the risks affecting BONUCA's control environment, DPA and DFS need to exercise greater management oversight to ensure that steps are taken to address control weaknesses identified during the audit, which are critical in view of the upcoming transition to an integrated mission.

#### **Recommendations 1 and 2**

**(1) DPA, in coordination with DFS, should provide BONUCA staff with training on ethics, effective communication, teamwork and diversity, as well as training for national staff on human resources policies and procedures, administration of justice and grievances.**

**(2) DPA should assign a focal point to track and monitor the human resources management related problems at BONUCA and, in coordination with DFS, provide advice on how to address the internal challenges to improve the control environment in the mission.**

9. *DPA accepted recommendation 1 stating that with the establishment of BINUCA, DPA, with the support of DFS, will provide regular training opportunities for the mission's international and national staff. Recommendation 1 remains open pending receipt of evidence of training*

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organized by DPA and DFS on ethics, diversity, and human resources policies and procedures.

10. *DPA accepted recommendation 2 and stated that as part of the transition to an integrated office, DPA had already established a focal point for human resources management issues in the mission. A career counseling mission of DFS was also deployed to Bangui in early November 2009 to assist BONUCA in the development of its training plan. Based on the action taken by DPA and DFS, recommendation 2 has been closed.*

DPA needs to ensure that BONUCA's organizational structure and capacities are sufficient for the effective delivery of the mandate

11. The lack of written standard operating procedures for SPMs resulted in the *ad hoc* use of DPKO procedures to manage the mission, and the misinterpretation and application of other UN policies and procedures. OIOS found that BONUCA did not have written standard operating procedures for its administrative or substantive functions. The lack of written procedures contributed to internal control weaknesses and mismanagement at BONUCA. In OIOS' opinion, DPA needs to ensure that written standard operating procedures are developed to clearly guide and direct managers and staff in SPMs.

12. In preparation for the transition to an integrated mission, DPA and DFS need to ensure that BONUCA mitigates identified risks in both substantive and administrative operations by ensuring that upon establishing a new mission:

- Adequate internal controls are put in place to safeguard resources and provide reasonable assurance against fraud, waste, abuse and mismanagement;
- Senior staff have the required skills and experience to manage the mission's resources;
- Planned staffing of the new mission is sufficient to effectively deliver substantive operations and administrative services under the expanded mandate; and
- Unnecessary and inefficient procedures are not carried forward to the new mission.

### **Recommendation 3**

**(3) DPA, with assistance of DFS, should ensure that BONUCA complies with applicable United Nations Regulations and Rules and establishes and implements proper internal controls over the use of resources during the transition to the integrated mission by: (a) assigning senior substantive and administrative staff with the required qualifications, skills and experience; (b) assessing proposed**

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**staffing levels for sufficient delivery of the required services;  
and (c) eliminating unnecessary and inefficient procedures.**

13. *DPA and DFS accepted recommendation 3 stating that in the transition process, the Departments have sent regular communication and guidance to the mission on issues of finance and administration. A Chief of Mission Support is under recruitment and will be deployed as soon as possible. BINUCA will have a significantly reinforced support and administrative component, particularly on issues of procurement and human resources. Staffing levels were determined by DFS in consultation with DPA and are currently under review by the General Assembly. DFS further stated that recommendation 3 was being addressed within the context of the staffing structure of the integrated mission, which provides for the hiring of staff for both substantive and administrative components at senior levels. Recommendation 3 remains open pending confirmation of the recruitment and deployment of a Chief of Mission Support and approval of the final staff composition for the integrated mission.*

Lack of an exit strategy

14. BONUCA did not have an exit strategy. The exit strategy should include among other things the expected length of time the mission will operate, factors to consider in closing the mission such as input of major stakeholders (civil society, women's organizations, and regional and sub-regional organizations), established key milestones and indicators to achieve the mandated objectives, and the necessary provisions for related commitment and transition arrangements with the Government of the Central African Republic (CAR). In OIOS' opinion, DPA needs to develop an exit strategy as part of the transition process to the integrated mission, BINUCA, effective January 2010.

**Recommendation 4**

**(4) DPA, in coordination with BONUCA, should develop an exit strategy for the integrated mission, which will include: (a) the commitment and transition arrangements with the Government of the Central African Republic; (b) input of major stakeholders (civil society, women's organizations, and regional and sub-regional organizations); and (c) key milestones and indicators to achieve the mandated objectives.**

15. *DPA accepted recommendation 4 and stated that BINUCA and the United Nations Country Team (UNCT) would develop an Integrated Strategic Framework. The Framework will include benchmarks to measure progress on the implementation of BINUCA's mandate and will provide an exit strategy. Recommendation 4 remains open pending receipt of a copy of the Integrated Strategic Framework document including benchmarks to measure performance and the exit strategy.*

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## B. Programme management

### Lack of standardized methodologies for capacity building, core training in substantive activities, and induction/orientation training

16. OIOS found that BONUCA's senior managers were not satisfied with the skills or preparedness of new staff reporting to the mission. DPA did not have standardized methodologies for capacity building, core training in substantive activities, or orientation/induction training for new staff.

17. The lack of standardized methodologies or tools for capacity building may result in disparities in the type of training and facilitation conducted by BONUCA and could result in ineffective delivery on the ground. The lack of standardization may also result in duplication of efforts if each SPM is using its own capacity building approach.

18. DPA did not provide core training for its substantive programmes, which could help to ensure the transfer of knowledge, sharing of lessons learned, and preparing staff for the challenges of delivering results.

19. According to BONUCA, new recruits were often unprepared to perform functions that are an integral part of substantive operations. Through discussions with BONUCA programme managers, OIOS found that the lack of induction/orientation training for new staff members had a negative impact on the work of the mission and also affected relationships with government officials. In OIOS' opinion, formal induction/orientation training programmes and BONUCA senior management's commitment to an initial period of on-the-job training for new staff will strengthen the effective delivery of the mission's mandate.

### **Recommendation 5**

**(5) DPA should develop standardized methodologies for capacity building, core training, and induction/orientation training in its substantive operations to provide for the effective delivery of BONUCA's mandate and ensure consistency in capacity building activities.**

20. *DPA accepted recommendation 5 stating that it will develop training material on integration and induction for new staff in SPMs in the first part of 2010. Training on capacity building and substantive areas of the mandate will be developed in the second half of 2010. Recommendation 5 remains open pending confirmation of the completion of standardized training material and plans for induction training of new staff, as well as the development of standardized training material in capacity building and other substantive areas.*

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Need to consolidate BONUCA's annual work plan and request funds necessary to effectively fulfill its mandate

21. BONUCA did not maintain a comprehensive workplan; rather each unit maintained individual work plans, and DPA did not require BONUCA to submit a comprehensive work plan. This condition may preclude effective coordination of activities, sharing of information, and overall assessment of activities. In OIOS' opinion, there is a need to establish a focal point with a direct reporting line to the SRSG for monitoring the mandate implementation and related substantive operations.

22. BONUCA managers of substantive operations stated that the lack of financial resources hindered their ability to carry out work activities concerning capacity building and training of government officials, national institutions and other stakeholders. BONUCA's inability to assist the CAR government in carrying out planned activities impacted the government of CAR and other stakeholders', such as national institutions and non-governmental organizations, and influenced their views on the mission's effectiveness.

**Recommendation 6**

**(6) BONUCA should establish a focal point to assist the Special Representative of the Secretary-General in monitoring the implementation of its mandate, including the monitoring of the work plan, performance indicators and activities.**

23. *BONUCA accepted recommendation 6 and stated that BINUCA would have a Strategic Planning and Coordination Unit headed by a P-5 strategic planner and staffed jointly by the mission and the UNCT. The Strategic Planning Unit will be responsible for ensuring mandate implementation in the context of the Integrated Strategic Framework. The D-1 Chief of Staff of BINUCA will be responsible for ensuring that each section develops and implements a workplan. Recommendation 6 remains open pending confirmation of the deployment of the P-5 strategic planner and the Chief of Staff of BINUCA, and the monitoring of mandate implementation.*

**Recommendations 7 and 8**

**DPA should ensure that the integrated mission BINUCA:**

**(7) Develops a comprehensive consolidated work plan in regard to all substantive programmes to improve planning, coordination, and monitoring processes; and**

**(8) Has sufficient resources to effectively implement the annual work plan for substantive operations and to support capacity building and training of government officials, national institutions and other stakeholders.**

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24. *DPA accepted recommendation 7 and stated that as part of the Integrated Strategic Framework, mission sections would develop work plans. Recommendation 7 remains open pending receipt of BINUCA's work plans.*

25. *DPA accepted recommendation 8 and stated that BINUCA, as a SPM funded from the regular budget, has limited operational resources for training and capacity building. DPA will work closely with the UNCT and the Peacebuilding Support Office to ensure that the mission has access to extra-budgetary funding, such as the Peacebuilding Fund, to support the implementation of its mandate. Recommendation 8 remains open pending receipt of evidence of authorized funding for training and capacity building in support of BINUCA's mandate implementation.*

### C. Administrative and logistics support

#### Lack of controls, management oversight and monitoring of information technology systems

26. BONUCA's information technology (IT) systems including the Field Personnel Management System (FPMS), Progen, Sun System, Mercury and Galileo were exposed to the risk of fraud and abuse because of poor controls over their administration. The field administrator of these IT systems had unrestricted access to all systems including e-mail, and was also responsible for granting systems access to users. Headquarters' support or contact with the mission was generally limited to resolving hardware issues. Although users' access records were maintained, the lack of oversight coupled with the administrator's access diminished the effectiveness of the limited controls in place at BONUCA. According to DFS, all field missions were to discontinue the use of FPMS and begin using the Integrated Management Information System (IMIS); however, OIOS noted that at the time of the audit BONUCA was using FPMS. In OIOS' opinion, DPA should seek DFS' support to ensure the use of IMIS from the start of the integrated mission.

27. Although BONUCA maintained forms for granting users access, a system access report by functionality was not in place. As a result, it was difficult to determine which systems' users were granted access, as well as their level of access (e.g.: access to view and/or to modify). There was no evidence that BONUCA conducted a periodic review of the access records to ensure that all user accesses granted or revoked for the different systems were properly authorized and effectively monitored.

#### **Recommendations 9 and 10**

**(9) DFS should assist BONUCA in establishing proper oversight and controls over information technology systems in order to safeguard assets and provide reasonable assurance against fraud and abuse.**

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**(10) DPA should request DFS to provide the necessary support to BONUCA in order to ensure the use of IMIS from the start of the integrated mission.**

28. *DFS accepted recommendation 9 and stated that it had been implemented. Following the audit, DFS has forwarded its new security procedures to the mission. A team from the United Nations Office for Project Services has assisted the mission in implementing the necessary controls over information technology systems. Based on the action taken by DFS, recommendation 9 has been closed.*

29. *DPA accepted recommendation 10 stating that it would make a formal request to DFS for the necessary support. Recommendation 10 remains open pending confirmation of DFS' final decision regarding DPA's request for support in the use of IMIS in the mission.*

Insufficient capacity for human resources management

30. At the time of the audit, BONUCA's Human Resources Unit (HR Unit) was staffed with one field service staff, one national staff, and one recently recruited staff from another mission on temporary assignment. The HR Unit performed the full-range of human resources functions including recruitment of international and national staff, processing local staff salaries and entitlements, daily subsistence allowance (DSA) and travel for international staff, administration of the medical insurance programme, and handling sensitive staffing issues among other things.

31. Administration of the medical insurance programme for national staff was a cumbersome task for the HR Unit. BONUCA's administration was often suspicious of the legitimacy of medical claims submitted by national staff given the large dollar amount of medical bills and the salary of national staff. The medical bills sometimes exceeded the staff member's salary.

32. OIOS noted that BONUCA was the only UN agency in CAR that continues to administer its own medical insurance programme for national staff. All other UN agencies in CAR use a third party administrator for claims and other administrative services related to medical insurance for national staff. In OIOS' opinion, a third party administrator for medical insurance would alleviate the workload associated with processing medical claims by both the HR and Finance Units. It was noted that BONUCA had an unresolved medical claim (due to the interpretation of policies by administrative staff) submitted by a national staff as a result of a medical evacuation. A third party administrator would provide expertise in the review and processing of claims, as well as the capacity for fraud detection and prevention. In discussions with DFS, OIOS was informed that a phased approach is underway in field missions to transition national staff to the third party administrator. In OIOS' view, DPA with the help of DFS should discuss with the Department of Management (DM) the possibility of third party administration for BONUCA's medical insurance programme for national staff due to identified high risks of inflated or false claims in processing medical claims.

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## **Recommendations 11 and 12**

**DPA, in coordination with DFS, should:**

**(11) Assess the proposed staffing levels for human resources management to ensure that this function is sufficiently staffed in BONUCA/BINUCA to meet the demands of the integrated mission; and**

**(12) Request the Department of Management to prioritize the arrangement of the third party administration of medical insurance for national staff in BONUCA to mitigate the high risks in administering the medical insurance programme.**

33. *DPA and DFS accepted recommendation 11 and stated that the staffing level for BINUCA developed by DFS in consultation with DPA, if approved by the General Assembly in December 2009, should include adequate capacity in the area of human resources. Recommendation 11 remains open pending the General Assembly's decision regarding the human resources capacity of BINUCA.*

34. *DPA and DFS accepted recommendation 12 and stated that the recommendation had been implemented. The mission advised that effective 1 November 2009, the BONUCA national staff medical insurance programme had been transferred to an outsourced medical services provider. Based on the action taken by DPA and DFS, recommendation 12 has been closed.*

### Erroneous payments of staff salaries

35. There was a lack of segregation of duties in the mission during extended vacancies in field service posts. During extended vacancies, in the mission national staff that did not have the proper training or understanding of UN rules performed multiple human resources functions. National staff entered erroneous data and calculations into FPMS including staff salaries, improper step increases, entitlements, and medical insurance premiums. When corrective action was initiated by the HR Unit, it caused conflicts and misunderstanding between the HR Unit and staff. Given the difficulty in recruiting staff for BONUCA, the Administrative Officer needs to implement extra measures such as additional reviews of data entered into FPMS, and training of other staff for back stopping to ensure the proper processing of staff salaries and entitlements during vacancies of key staff.

## **Recommendation 13**

**(13) BONUCA should ensure that when there are vacancies in key posts in the Human Resources Unit, extra measures are taken for proper processing of staff salaries and entitlements including additional supervisory monitoring of system entries and review of system reports.**

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36. *DFS and BONUCA accepted recommendation 13 and stated that implementation of the recommendation was in progress. DFS requested BONUCA to review all salaries paid to national staff from January 2000 to December 2008, to determine the extent of any overpayments or underpayments to national staff and initiate appropriate action. Recommendation 13 remains open pending completion of BONUCA's review of national staff salaries and receipt of evidence of the resulting actions.*

Need for improvement in the work environment through staff and career development, overtime compensation and staff welfare activities

37. Although BONUCA had established a Staff Union for national staff, there was still a lack of understanding regarding UN human resources policies, proper procedures to handle grievances, code of conduct and workplace ethics. Further, given the remote location of the mission and limited contact with UN Headquarters, national staff had little or no recourse in handling human resources related matters externally. National staff's lack of understanding and misinterpretation of regulations and rules contributed to conflicts, confusion and mistrust. OIOS also noted that there was no welfare programme at the mission or visits from a stress counselor.

38. BONUCA did not provide for an adequate training budget. Training was mainly limited to selected international staff to attend occasional workshops. BONUCA staff did not meet mandatory training requirements such as Integrity Awareness, and Working Together: Professional Ethics and Integrity in our Daily Work.

39. The lack of promotion, rotation and recognition contributed to job stagnation and low morale particularly among national staff. Approximately 35 per cent of international staff and 50 per cent of national staff have served in the mission for five or more years, and 25 per cent of national staff had served since the mission opened in 1999. Unresolved issues regarding a staff member selected for a post, which was later found to be non-existent in the job category, had not been addressed. The job category now exists and may help a staff member with mobility. BONUCA should counsel national staff on opportunities to work at other missions in the region.

**Recommendations 14 and 15**

**(14) DPA, in coordination with DFS, should establish a career development programme for staff working at the integrated mission BINUCA based on a training needs assessment for both technical and substantive skills, monitor the career development programme and provide counseling to national staff on career development, skills development, and employment opportunities at other duty stations.**

**(15) BONUCA should develop a staff welfare programme to improve quality of life in the duty station.**

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40. *DPA accepted recommendation 14 and stated that the Department, in consultation with DFS, would provide training on integration for all staff in BINUCA in the first quarter of 2010. A comprehensive training on needs assessment will be undertaken once new BINUCA staff are in place. Recommendation 14 remains open pending receipt of documentation pertaining to the career development programme for BINUCA staff.*

41. *BONUCA did not accept recommendation 15 clarifying that it had established a staff welfare programme. As the budgets of SPMs do not provide for welfare activities, management initiated a welfare fund with the agreement of staff members. The account is funded through a one time salary and monthly subsistence allowance (MSA) deduction at the beginning of the year, amounting to a total of at least \$3,100. The mission has developed governing rules and established a committee to provide assistance to staff members in case of a family death, organized monthly “happy hours” events and other welfare activities for mission personnel. OIOS noted, however, that according to BONUCA staff interviewed during the audit, there were no welfare activities in 2008 and 2009. In OIOS’ opinion, BONUCA, with the assistance of DFS, should institute a welfare programme as is being done in other SPMs including visits by a stress counselor, assistance to staff during times of need, and arrangement of occasional outings for staff. OIOS also opines that instead of the practice of mandatory deductions from staff salaries for the welfare fund, BONUCA should include the cost of welfare activities in the budget proposal. OIOS is therefore, reiterating recommendation 15 and requesting management to reconsider its response. Recommendation 15 will remain open pending confirmation of the development of BONUCA’s welfare programme for staff.*

#### Financial management and compliance

##### (a) Non-compliance with the UN rules for issuing payroll advances

42. Staff Rule 103.14 specifies certain circumstances for salary advances. However, salary advances were given to BONUCA staff on a regular basis. The advances were generally recovered in the following pay period.

43. OIOS found that requests for advances were not systematically maintained for all staff who received a salary advance. Specifically, five advances out of ten sampled for the audit test did not have a request on file for the advance paid.

44. According to Staff Rule 103.14, the advance should be cleared in the subsequent payroll period by the finance office. OIOS noted one instance where a salary advance paid to a staff member was not recovered. The staff member was granted a salary advance in November 2008, which was not recovered in the following payroll for December 2008.

45. OIOS also found that the same staff member abandoned his post in January 2009, but his account was not cleared prior to the abandonment of the post. The account’s balance was \$4,868.91, which included a salary advance

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received in November 2008, as well as funds received earlier as medical advances. The amount of \$4,868.91 was still outstanding in the accounts receivable report generated from the Sun System as of 23 July 2009. OIOS was not provided with further information or explanations as to why the advances were not recovered prior to the staff member's separation. BONUCA needs to ensure that salary advances are granted strictly in accordance with Staff Rule 103.14 based on a Request for Salary Advance form (F.82).

### **Recommendation 16**

**(16) BONUCA should ensure that salary advances are given to staff members only in exceptional and compelling circumstances supported by the duly authorized request and cleared in the subsequent payroll period as required by Staff Rule 103.14.**

46. *BONUCA accepted recommendation 16 and stated that the practice of issuing salary advances had been discontinued effective 1 November 2009. Based on action taken by BONUCA, recommendation 16 has been closed.*

#### **(b) Improper reconciliation of bank accounts and lack of supporting documents**

47. Bank reconciliations were prepared by the Finance Assistant and reviewed/approved by the Finance Officer. Both the preparer and the reviewer signed-off on the reconciliation as evidence of their review for accuracy and completeness of the information reported. OIOS performed a test of bank reconciliations and noted that the reconciliations were not always properly performed. In two of the six reconciliations tested, the adjusted balances per the reconciliation did not match the final balances in the trial balance. Furthermore, one of the reconciliations showed an unjustified negative balance of \$59,353. This increased the risk that the bank balance may not be accurately reflected in the accounting records, and that unauthorized bank transactions were not being detected. Discrepancies had not been investigated and resolved in a timely manner to avoid carrying over errors to subsequent periods. The preparer and the reviewer did not sign-off and date the reconciliations, and supporting documentation was not maintained in accordance with the existing policies.

48. In three out of the six reconciliations tested, OIOS found that there was inadequate supporting documentation, which made it difficult to trace the amounts in the bank reconciliations to source documents. As a result, OIOS could not provide assurance that BONUCA's financial reporting was reliable. At the time of the audit, the new Finance Officer was in the process of establishing internal controls over the reconciliation of bank accounts.

49. Disbursements were not always properly authorized. Specifically, two of the ten disbursements tested were lacking evidence of authorization from a designated certifying officer as required by the delegation of authority. In one case, a payment in the amount of \$4,578.88 was made without a vendor's invoice. The only document used to authorize the payment was an internal

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memorandum from the Communications and Information Technology Section requesting the Finance Unit to make the payment.

#### **Recommendation 17**

**(17) BONUCA should investigate all discrepancies in bank reconciliations and ensure that: (a) all future reconciliations of bank accounts are conducted in accordance with the Financial Regulations and Rules; (b) sufficient supporting documentation is retained for all expenditures; and (c) payments are only made on vendor invoices and with confirmation of goods delivered and services rendered.**

50. *BONUCA accepted recommendation 17 stating that it has been implemented and is being followed in the context of the transition into BINUCA and closing all financial accounts of BONUCA. DFS indicated that the mission confirmed that it is now current in the preparation of bank reconciliations. Based on action taken by BONUCA, recommendation 17 has been closed.*

#### **(c) Improvements needed in reporting and collecting accounts receivable**

51. As of 30 June 2009, accounts receivables totaled \$297,130, of which 53 per cent, or \$158,690 was attributable to receivables from both international and national staff. The Field Finance Procedure Guidelines state that “internal control procedures regarding the control and collection of accounts receivable should be reviewed on a continuous basis and a follow-up action taken promptly to ensure collection.” However, OIOS found that there was no control over accounts receivable with regard to aging and collection thereof.

#### **Recommendation 18**

**(18) BONUCA should ensure that the administrative staff follow the Field Finance Procedure Guidelines regarding controls over accounts receivable and ensure prompt collection of outstanding balances.**

52. *BONUCA accepted recommendation 18 and stated that the focal points had been advised to liquidate staff related receivable balances by 15 December 2009. The mission will continue to monitor the accounts receivable to facilitate the recovery of long outstanding balances. Recommendation 18 remains open pending confirmation of clearing all long-outstanding receivables.*

#### **Procurement**

#### **(a) BONUCA exceeded the threshold of its delegation of procurement authority and made payments to a vendor without a contract or purchase order**

53. BONUCA entered into an agreement for the construction of a conference facility without a formal contract or purchase order. The decision to construct a conference facility was not transparent, and the construction costs were not fully

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disclosed to DFS. BONUCA initially sent a Request for Proposal (RFP) to eight vendors and received two bids which were considered to be not technically qualified. After the unsuccessful bidding process, the former Head of Mission approached a vendor who did not respond to the RFP, and without further competition or adherence to procedures for sole source procurement made arrangements with that vendor for the construction of a conference facility.

54. BONUCA planned to present the case to the Headquarters Committee on Contracts (HCC) for consideration as an *ex post facto* case. The UN Procurement Manual states that *ex post facto* cases may be accepted by the Organization under exceptional circumstances, provided all other UN procurement practices and procedures have been followed.”

(b) BONUCA did not provide full disclosure of the cost of the construction project and did not conduct a feasibility study to assess the need for the facility

55. OIOS found that BONUCA’s budget submissions for the period from 2004 to 2007 included estimates for the construction of a conference facility in the amount of \$100,000; however, the project was not approved. In the 2008 budget submission, BONUCA revised the cost estimates and the project was approved in the amount of \$20,000. According to DFS, BONUCA did not submit a detailed breakdown of the estimated costs.

56. The cost of the project increased by \$26,000 when the former Head of Mission authorized an extension of the facility, two bathrooms, and technical space while construction was in progress. OIOS found that BONUCA made advance payments to the contractor in 2008 and 2009 of approximately \$48,000 with no contract or purchase orders; a number of miscellaneous obligating documents were issued to process the advance payments. As of 5 October 2009, the contractor was still owed \$23,714.

57. There was no evidence that a feasibility study had been conducted before the project was approved in the budget, or that consideration was given to requirements for the planned transition to an integrated mission with a proposed staff increase of 50 per cent. Further, since BONUCA was on leased space, the construction will benefit a private landlord and not the government at the end of the UN mission or if the space is vacated for other reasons.

58. OIOS also found that at the time of the construction project, BONUCA’s administrative officer had been granted the delegation of authority with the threshold of \$35,000. BONUCA exceeded its delegation of authority and was in the process of preparing documentation for submission through the Assistant Secretary-General, DFS to the HCC for review of the procurement case on an *ex post facto* basis.

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## Recommendations 19 and 20

### BONUCA should:

**(19) Submit the procurement case for the construction project to the Assistant Secretary-General, DFS for an *ex post facto* review by the Headquarters Committee on Contracts. Based on the recommendation of the Committee, DFS should take necessary action to address BONUCA's non-compliance with procurement policies and procedures; and**

**(20) Ensure that the threshold of the delegated procurement authority is not exceeded, and no purchases are made without written contracts or purchase orders.**

59. *BONUCA accepted recommendation 19 and stated that the implementation of the recommendation was in progress. The mission has received the final invoice from the contractor. On receipt of the end of project report, the mission will submit the case to the HCC for approval on an ex-post facto basis. Recommendation 19 remains open pending confirmation of the HCC approval of this case on an ex post facto basis.*

60. *BONUCA accepted recommendation 20 and stated that BINUCA would have a Chief of Mission Support with a delegated procurement authority and a Procurement Officer. DFS also concurred that BONUCA should adhere to the requirements of the Procurement Manual and ensure that the threshold of the delegation of procurement authority is not exceeded and no purchases are made without written contracts or purchase orders. DFS will remind the mission of the importance of strict compliance with the established procedures relating to delegation of procurement authority. Recommendation 20 remains open pending receipt of a copy of DFS' instruction to the mission on strict compliance with the procedures for the use of the delegated procurement authority.*

### (c) Inefficient procurement procedures caused delays in the procurement process

61. Inefficient procurement procedures and the discontinuation of petty cash resulted in delays in the purchase of goods and services, as well as an increased workload of procurement staff. More than 50 per cent of BONUCA's procurement actions were for direct purchase items. BONUCA's administrative staff believed that all requisitions raised in Mercury (which were as low as \$10) required a competitive process, and the issuance of a purchase order. BONUCA considered many of its purchases that were under \$2,500 to be *ex post facto* procurements and scheduled regular reviews by the Local Committee on Contracts. The discontinuation of petty cash at BONUCA increased the number of requisitions in Mercury for the purchase of small value items.

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## Recommendation 21

**(21) BONUCA, in coordination with DFS, should establish adequate controls over the procurement function and discontinue unnecessary or inefficient procurement procedures such as issuing purchase orders for small value purchases.**

62. *BONUCA accepted recommendation 21 stating that the recommendation has been implemented. DFS revised its procedures on direct expenditure for low value items. DFS has instructed all missions, including BONUCA, in a facsimile dated 19 February 2009, to comply with the revised procedures. BONUCA will be reminded to ensure strict adherence with the established procedures relating to direct expenditures. Based on action taken by BONUCA and DFS, recommendation 21 has been closed.*

### Property control

63. Non-expendable property was not always properly tagged as required. OIOS randomly tested non-expendable assets and found that three out of the ten items selected did not have bar code labels for proper identification and therefore, could not be traced back to the system inventory.

64. The Property Control and Inventory Unit did not always record non-expendable property in Galileo, the automated property management system. For example, a photocopier found on the floor was not entered in Galileo. Furthermore, the value of the photocopier was unknown since an invoice from the vendor was not available. According to BONUCA, the photocopier was received from the security company in replacement of a photocopier, which was stolen in June 2008 from the mission's premises.

## Recommendation 22

**(22) BONUCA should strengthen controls over property management to ensure that assets are properly tagged and recorded in Galileo, the property and inventory control system.**

65. *BONUCA accepted recommendation 22 stating that in the context of the transition into BINUCA, all BONUCA assets have been categorized and catalogued. The mission will follow up to ensure all assets are included in the inventory register. Recommendation 22 remains open pending confirmation of recording all assets in Galileo.*

### Improper monitoring controls over fuel consumption

66. OIOS reviewed the June 2009 fuel consumption schedule which showed the consumption of fuel per vehicle based on kilometers driven during the month. There were disparities in the level of fuel consumption for vehicles of the same make and age. For example, three 2007 Prado vehicles (UN-0023, UN-0024 and

UN-0001B) showed fuel consumption per 100 kilometers of 9.53, 19.47, and 14.43 liters, respectively. OIOS also found disparities in fuel consumption per 100 kilometers for five 1998 Toyota 4 Runner vehicles as shown in Table 1.

**Table 1. Fuel consumption per vehicle type and kilometers (kms)  
(June 2009)**

Vehicle No	Kms at beginning of month	Kms at end of month	Total kms for the month	Total fuel consumption for the month	Fuel consumption per 100 kms	Car Type	Year
UN-0023	28,696	29,745	1,049	100	9.53	Prado	2007
UN-0024	53,350	56,026	2,676	521	19.47	Prado	2007
UN-0001B	30,532	31,724	1,192	172	14.43	Prado	2007
UN-0072	196,536	197,638	1,102	168	15.25	4 Runner	1998
UN-0076	181,794	182,900	1,106	152	13.74	4 Runner	1998
UN-0095	166,107	170,210	4,103	110	2.68	4 Runner	1998
UN-0097	207,250	208,173	923	85	9.21	4 Runner	1998
UN-0098	173,347	175,462	2,115	222	10.5	4 Runner	1998

67. While fuel consumption may vary due to engine capacity, age, or level of maintenance, BONUCA staff responsible for vehicles could not explain the considerable disparity in fuel consumption for sampled Prado and Toyota 4 Runner vehicles. OIOS found no evidence that analysis of reasons for disparities in fuel consumption of similar vehicles was made on a regular basis. This raises the risk of fraud and misuse of fuel.

#### **Recommendations 23 and 24**

**BONUCA should:**

**(23) Improve monitoring of fuel consumption to mitigate the risk of fraud and misuse of fuel, adhere to required vehicles maintenance schedules, and ensure prompt repair of vehicles necessary for optimal fuel consumption and life expectancy; and**

**(24) Investigate large disparities in the fuel consumption records and identify the reasons thereof.**

68. *BONUCA did not accept recommendation 23. DFS clarified that other factors, in addition to those indicated in paragraph 67 of the report, may account for variation in fuel consumptions, including user group and terrain of the road. The mission, in conjunction with DFS, is working towards replacing the vehicles through the usual budget and acquisitions process. Meanwhile, the mission will continue to monitor the fuel consumption of its vehicles to avoid irregularities.*

69. While OIOS agrees with BONUCA's and DFS' comments regarding the variation of fuel consumption given the terrain and user group, it maintains that the intent of the recommendation is to ensure sufficient monitoring to mitigate the risk for fraud and misuse of fuel. BONUCA's fuel consumption reports

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reviewed by OIOS contained errors. For example, a report as of 30 June 2009 showed a negative balance of fuel consumption (vehicle UN-0076) and unrealistic quantity of fuel consumed (vehicle UN-0095). This demonstrates the lack of adequate monitoring of fuel consumption. OIOS is therefore, reiterating recommendation 23 and requesting management to reconsider its response. Recommendation 23 remains open pending confirmation that the mission has taken measures to improve the monitoring of fuel consumption.

70. *BONUCA did not accept recommendation 24 clarifying that the vehicles covered by the audit review did not have the same utilization object. The user group, age, and engine capacity of the vehicles account for the variations in fuel consumption. However, the mission will continue to monitor the fuel consumption of its vehicles and take action to address any noted significant variations.*

71. In OIOS' opinion, BONUCA's comments do not address the recommendation. At the time of the audit, BONUCA's staff responsible for monitoring fuel consumption were not able to explain the variances in fuel consumption. OIOS is therefore, reiterating recommendation 24 and requesting management to reconsider its response. Recommendation 24 remains open pending confirmation that large disparities and errors in fuel consumption records have been investigated.

## V. ACKNOWLEDGEMENT

72. We wish to express our appreciation to the Management and staff of BONUCA, DPA and DFS for the assistance and cooperation extended to the auditors during this assignment.

## STATUS OF AUDIT RECOMMENDATIONS

Recom. no.	Recommendation	Risk category	Risk rating	C/O <sup>1</sup>	Actions needed to close recommendation	Implementation date <sup>2</sup>
1	DPA, in coordination with DFS, should provide BONUCA staff with training on ethics, effective communication, teamwork and diversity, as well as training for national staff on human resources policies and procedures, administration of justice and grievances.	Governance	High	O	Receipt of evidence of training organized by DPA and DFS on ethics, diversity, and human resources policies and procedures.	Not indicated
2	DPA should assign a focal point to track and monitor the human resources management related problems at BONUCA and, in coordination with DFS, provide advice on how to address the internal challenges to improve the control environment in the mission.	Governance	Moderate	C	Action completed.	Implemented
3	DPA, with assistance of DFS, should ensure that BONUCA complies with applicable United Nations Regulations and Rules and establishes and implements proper internal controls over the use of resources during the transition to the integrated mission by: (a) assigning senior substantive and administrative staff with the required qualifications, skills and experience; (b) assessing proposed staffing levels for sufficient delivery of the required services; and (c) eliminating unnecessary and inefficient procedures.	Governance	High	O	Receipt of evidence of recruitment and deployment of the Chief of Mission Support and approval of the final staff composition for the integrated mission.	March 2010
4	DPA, in coordination with BONUCA, should develop an exit strategy for the integrated mission, which will include: (a) the commitment and transition arrangements with the Government of the	Strategy	Moderate	O	Receipt of a copy of the Integrated Strategic Framework document including benchmarks to measure performance and the exit strategy.	June 2010

Recom. no.	Recommendation	Risk category	Risk rating	C/O <sup>1</sup>	Actions needed to close recommendation	Implementation date <sup>2</sup>
	Central African Republic; (b) input of major stakeholders (civil society, women's organizations, and regional and sub-regional organizations); and (c) key milestones and indicators to achieve the mandated objectives.					
5	DPA should develop standardized methodologies for capacity building, core training, and induction/orientation training in its substantive operations to provide for the effective delivery of BONUCA's mandate and ensure consistency in capacity building activities.	Operational	Moderate	O	Confirmation of the completion of standardized training material and plans for induction training of new staff, as well as the development of standardized training material in capacity building and other substantive areas.	December 2010
6	BONUCA should establish a focal point to assist the Special Representative of the Secretary-General in monitoring the implementation of its mandate, including the monitoring of the work plan, performance indicators and activities.	Operational	Moderate	O	Confirmation of the deployment of the P-5 strategic planner and the Chief of Staff of BINUCA.	February 2010
7	DPA should ensure that the integrated mission BINUCA develops a comprehensive consolidated work plan in regard to all substantive programmes to improve planning, coordination, and monitoring processes.	Operational	Moderate	O	Receipt of BINUCA's work plans.	June 2010
8	DPA should ensure that the integrated mission BINUCA has sufficient resources to effectively implement the annual work plan for substantive operations and to support capacity building and training of government officials, national institutions and other stakeholders.	Operational	Moderate	O	Receipt of evidence of authorized funding for training and capacity-building in support of BINUCA's mandate implementation.	December 2010
9	DFS should assist BONUCA in establishing proper oversight and controls over information technology systems in order to safeguard assets and provide reasonable assurance against fraud and	Information Resources	High	C	Action completed.	Implemented

Recom. no.	Recommendation	Risk category	Risk rating	C/O <sup>1</sup>	Actions needed to close recommendation	Implementation date <sup>2</sup>
	abuse.					
10	DPA should request DFS to provide the necessary support to BONUCA in order to ensure the use of IMIS from the start of the integrated mission.	Information Resources	Moderate	O	Confirmation of DFS' final decision regarding DPA's request for support in the use of IMIS in the mission.	February 2010
11	DPA, in coordination with DFS, should assess the proposed staffing levels for human resources management to ensure that this function is sufficiently staffed in BONUCA/BINUCA to meet the demands of the integrated mission.	Human Resources	High	O	The General Assembly's decision regarding the human resources capacity of BINUCA.	June 2010
12	DPA, in coordination with DFS, should request the Department of Management to prioritize the arrangement of the third party administration of medical insurance for national staff in BONUCA to mitigate the high risks in administering the medical insurance programme.	Human Resources	Moderate	C	Action completed.	Implemented
13	BONUCA should ensure that when there are vacancies in key posts in the Human Resources Unit, extra measures are taken for proper processing of staff salaries and entitlements including additional supervisory monitoring of system entries and review of system reports.	Human Resources	Moderate	O	Completion of BONUCA's review of national staff salaries and providing evidence of the resulting actions.	December 2009
14	DPA, in coordination with DFS, should establish a career development programme for staff working at the integrated mission BINUCA based on a training needs assessment for both technical and substantive skills, monitor the career development programme and provide counseling to national staff on career development, skills development, and employment opportunities at other duty stations.	Human Resources	Moderate	O	Receipt of documentation pertaining to the career development programme for BINUCA staff.	June 2010

Recom. no.	Recommendation	Risk category	Risk rating	C/O <sup>1</sup>	Actions needed to close recommendation	Implementation date <sup>2</sup>
15	BONUCA should develop a staff welfare programme to improve quality of life in the duty station.	Human Resources	Moderate	O	Reconsideration of recommendation.  Confirmation of the development of BONUCA's welfare programme for staff.	Not indicated
16	BONUCA should ensure that salary advances are given to staff members only in exceptional and compelling circumstances supported by the duly authorized request and cleared in the subsequent payroll period as required by Staff Rule 103.14.	Human Resources	Moderate	C	Action completed.	Implemented
17	BONUCA should investigate all discrepancies in bank reconciliations and ensure that: (a) all future reconciliations of bank accounts are conducted in accordance with the Financial Regulations and Rules; (b) sufficient supporting documentation is retained for all expenditures; and (c) payments are only made on vendor invoices and with confirmation of goods delivered and services rendered.	Financial	High	C	Action completed.	Implemented
18	BONUCA should ensure that the administrative staff follow the Field Finance Procedure Guidelines regarding controls over accounts receivable and ensure prompt collection of outstanding balances.	Financial	Moderate	O	Confirmation of clearing all long-outstanding receivables.	December 2009
19	BONUCA should submit the procurement case for the construction project to the Assistant Secretary-General, DFS for an <i>ex post facto</i> review by the Headquarters Committee on Contracts. Based on the recommendation of the Committee, DFS should take necessary action to address BONUCA's non-compliance with procurement policies and procedures.	Compliance	Moderate	O	Confirmation of the HCC approval of the procurement cases for the construction project on an <i>ex post facto</i> basis.	1 <sup>st</sup> Quarter 2010

Recom. no.	Recommendation	Risk category	Risk rating	C/O <sup>1</sup>	Actions needed to close recommendation	Implementation date <sup>2</sup>
20	BONUCA should ensure that the threshold of the delegated procurement authority is not exceeded, and no purchases are made without written contracts or purchase orders.	Compliance	Moderate	O	Receipt of a copy of DFS' instruction to the mission on strict compliance with the procedures for the use of the delegated procurement authority.	1 <sup>st</sup> Quarter 2010
21	BONUCA, in coordination with DFS, should establish adequate controls over the procurement function and discontinue unnecessary or inefficient procurement procedures such as issuing purchase orders for small value purchases.	Compliance	Moderate	C	Action completed.	Implemented
22	BONUCA should strengthen controls over property management to ensure that assets are properly tagged and recorded in Galileo, the property and inventory control system.	Compliance	Moderate	O	Confirmation of recording all assets Galileo.	1 <sup>st</sup> Quarter 2010
23	BONUCA should improve monitoring of fuel consumption to mitigate the risk of fraud and misuse of fuel, adhere to required vehicles maintenance schedules, and ensure prompt repair of vehicles necessary for optimal fuel consumption and life expectancy.	Operational	Moderate	O	Reconsideration of recommendation.  Confirmation that the mission has taken measures to improve the monitoring of fuel consumption.	Not indicated
24	BONUCA should investigate large disparities in the fuel consumption records and identify the reasons thereof.	Operational	Moderate	O	Reconsideration of recommendation.  Confirmation that large disparities and errors in fuel consumption records have been investigated.	Not indicated

1. C = closed, O = open

2. Date provided by BONUCA, DPA and DFS in response to recommendations.